

State of Arizona
House of Representatives
Forty-seventh Legislature
Second Regular Session
2006

HOUSE BILL 2702

AN ACT

AMENDING SECTIONS 42-5031, 48-4201, 48-4202, 48-4203 AND 48-4204, ARIZONA REVISED STATUTES; REPEALING SECTION 48-4206, ARIZONA REVISED STATUTES; AMENDING SECTIONS 48-4234, 48-4236 AND 48-4237, ARIZONA REVISED STATUTES; RELATING TO MULTIPURPOSE FACILITY DISTRICTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-5031, Arizona Revised Statutes, is amended to
3 read:

4 42-5031. Distribution of multipurpose facility revenues to
5 district

6 A. Subject to the ~~requirement~~ REQUIREMENTS of subsection D of this
7 section, if a county stadium district is authorized by an election pursuant
8 to section 48-4237, subsection ~~F~~ E, paragraph 5 to use the amounts paid to
9 the district pursuant to subsection B of this section as permitted by law,
10 then after delivery of a resolution of the district board of directors
11 requesting payment, which resolution shall contain notice of the exercise of
12 the option to begin payments provided for in this subsection, the state
13 treasurer shall pay each month, beginning with the second calendar month
14 after the optional payment commencement event contained in the resolution,
15 from the amount designated as distribution base pursuant to section 42-5029,
16 subsection D, the amount determined under subsection B of this section to the
17 district. Payments under this section shall continue ~~for ten years after~~
18 ~~either the commencement or the completion of construction of the primary~~
19 ~~component of the multipurpose facilities, at the option of the district.~~
20 UNTIL JULY 1, 2025.

21 B. The amount to be paid each month under subsection A of this section
22 is one-half of the amount of state transaction privilege tax revenues
23 received in the second preceding calendar month from all persons conducting
24 business under any business classification under this article at a
25 multipurpose facility site, or in the construction of a multipurpose
26 facility, the public or district owned components of which cost at least two
27 hundred million dollars to construct. In no event shall the amount to be
28 paid each month under this section exceed the net new state transaction
29 privilege tax revenues received from the multipurpose facility site as
30 compared to the revenues received in the same month during the twelve months
31 prior to the month in which the public vote pursuant to section 48-4237 is
32 held.

33 C. The primary component, as ~~defined~~ DESCRIBED in section 48-4201,
34 shall be constructed during the first phase of the project.

35 D. To qualify for payments under this section, the municipality in
36 which the multipurpose facility site is located must either obtain voter
37 approval for a local transaction privilege tax to pay costs associated with a
38 multipurpose facility, or make a financial commitment by intergovernmental
39 agreement between the municipality and the district to make direct payments
40 to the district from any lawful source, including municipal transaction
41 privilege ~~tax~~ TAXES or to expend monies for land, infrastructure or other
42 improvements directly related to the multipurpose facility or the
43 multipurpose facility site, by the end of the ~~ten-year period~~ DATE referred
44 to in subsection A of this section in an aggregate amount equal to the amount
45 received by the district pursuant to this section.

1 E. If the municipality in which the multipurpose facility site is
2 located fails to satisfy the obligations of the municipality pursuant to
3 subsection D of this section, then beginning six months after the end of the
4 ~~ten-year period~~ DATE referred to in subsection A of this section,
5 distributions otherwise payable to the municipality pursuant to ~~subsection C~~
6 ~~of~~ section 42-5029, **SUBSECTION C** shall be reduced by an amount equal to the
7 excess of the amount received by the district pursuant to this section over
8 the amount paid or expended by the municipality. The amount of the reduction
9 shall be distributed to the district to satisfy the financial commitment of
10 the municipality pursuant to subsection D of this section.

11 F. To comply with the requirements of this section, the county stadium
12 district board of directors ~~of~~ OR any city or town that is part of the county
13 stadium district shall supply the department with all requested information
14 necessary to administer this section.

15 Sec. 2. Section 48-4201, Arizona Revised Statutes, is amended to read:

16 **48-4201. Definitions**

17 In this chapter, unless the context otherwise requires:

18 1. "Board" means the board of directors of ~~a~~ ANY district **ESTABLISHED**
19 **UNDER SECTION 48-4202, SUBSECTION A OR B.**

20 2. "Bond" means any obligation authorized and issued pursuant to this
21 chapter, including bonds, lease-purchase and installment purchase agreements,
22 certificates of participation in a lease-purchase or installment purchase
23 agreement and obligations that are authorized and issued to refund or
24 refinance obligations that are authorized and issued pursuant to this
25 chapter.

26 3. "District" means ~~a~~ ANY county stadium district established
27 pursuant to ~~this article~~ **SECTION 48-4202, SUBSECTION A OR B.**

28 4. "Multipurpose facility" means any facility or facilities that
29 include:

30 (a) A primary component that is located in the district on the
31 multipurpose facility site and on lands that are adjacent to each other or
32 separated by public rights-of-way, that the district owns or leases and that
33 is used to accommodate sporting, ~~events and~~ entertainment, cultural, civic,
34 meeting, trade show or convention events or activities, **FIRE, POLICE OR OTHER**
35 **PUBLIC SAFETY FACILITIES AND TOURISM OFFICES. THE PRIMARY COMPONENT MAY NOT**
36 **INCLUDE ANY STRUCTURE OR PART OF A STRUCTURE THAT IS USED OR DESIGNED FOR USE**
37 **AS A COUNTY, CITY OR TOWN HALL, AS MEETING SPACE FOR THE COUNTY, CITY OR TOWN**
38 **GOVERNING BODY OR FOR GENERAL MUNICIPAL ADMINISTRATIVE OFFICE SPACE OTHER**
39 **THAN FOR THE ADMINISTRATION, MAINTENANCE AND OPERATION OF THE MULTIPURPOSE**
40 **FACILITY.**

41 (b) Secondary components that are located in the district and that the
42 board determines are necessary or beneficial to the primary component,
43 limited to on-site infrastructure, artistic components, parking garages and
44 lots, and public parks and plazas. In addition, secondary components may

1 include related commercial facilities that are located within the
2 multipurpose facility site.

3 5. "Multipurpose facility site" means the geographic area within the
4 district which is depicted in the publicity pamphlet for an election held
5 pursuant to section 48-4237.

6 6. "Municipality" means a city or town that is incorporated or
7 chartered under the constitution and laws of this state.

8 7. "Stadium" means a sports facility or facilities located in the
9 district and designed to accommodate, but not be limited to, major league
10 baseball events.

11 Sec. 3. Section 48-4202, Arizona Revised Statutes, is amended to read:
12 48-4202. Formation of district

13 A. The board of supervisors of each county having a population of more
14 than one million five hundred thousand persons according to the most recent
15 United States decennial census or any county in which a major league baseball
16 organization has established or seeks to establish a spring training
17 operation may organize a countywide district to include both the incorporated
18 and unincorporated areas of the county, if the board determines that the
19 public convenience, necessity or welfare will be promoted by establishing the
20 district.

21 B. Two or more municipalities in the same county may organize a
22 district for multipurpose facilities if the governing bodies of the
23 municipalities determine that the public convenience, necessity or welfare
24 will be promoted by establishing the district. The district shall be
25 comprised of the areas within the corporate boundaries of the municipalities.
26 AFTER FORMATION, THE BOUNDARIES OF THE DISTRICT SHALL NOT BE ALTERED. A
27 district may be established under this subsection in the same county in which
28 a district is established under subsection A of this section. A district
29 formed pursuant to this subsection shall be deemed a county stadium district
30 for purposes of this chapter. Notwithstanding any other law, a district may
31 not be organized under this subsection from and after October 31, 1999,
32 except that a district may be organized under this subsection after October
33 31, 1999 if before that date the governing body of two or more of the
34 municipalities identified the location of a multipurpose facility site and
35 has voted with the purpose of forming a district for multipurpose facilities
36 under this subsection.

37 C. The county board of supervisors shall be the board of directors of
38 a countywide district established under subsection A of this section. The
39 board of directors of a district established under subsection B of this
40 section shall consist of two members appointed for a definite term by the
41 governing body of each municipality but may not include officers or employees
42 of the municipality, and if the district enters into an intergovernmental
43 agreement pursuant to section 48-4203 with an Indian tribe or community, the
44 board of directors shall include two members appointed by the Indian tribe or
45 community. The directors are not eligible for compensation for their

1 services but are eligible for reimbursement for their necessary expenses in
2 attending to and traveling on district business.

3 D. The board of supervisors may pay the necessary costs incurred in
4 connection with establishing a countywide district from any county monies
5 available for that purpose. The municipalities may pay their proportionate
6 share of the necessary costs incurred in establishing a district formed by
7 two or more municipalities under subsection B of this section from any monies
8 available for that purpose.

9 E. Subject to limitations imposed by intergovernmental agreement and
10 the ordinance or resolution authorizing the formation of the district, the
11 district is a tax levying public improvement district and a political taxing
12 subdivision of this state and has all the powers, privileges and immunities
13 granted generally to municipal corporations for the purposes of implementing
14 this chapter, including eminent domain, AS PROVIDED BY SECTION 48-4203,
15 SUBSECTION A, PARAGRAPH 7, and immunity of its property, bonds and interest
16 on and transfer of its bonds from taxation.

17 Sec. 4. Section 48-4203, Arizona Revised Statutes, is amended to read:

18 48-4203. Powers and duties of board of directors; conflict of
19 interest

20 A. The board of directors, on behalf of the district, may:

21 1. Adopt and use a corporate seal.

22 2. Sue and be sued.

23 3. Enter into contracts, including intergovernmental agreements under
24 title 11, chapter 7, article 3, as necessary to carry out the purposes and
25 requirements of this chapter. The district may contract with a county sports
26 authority established under title 11, chapter 5 to carry out any power of the
27 district.

28 4. Adopt administrative rules as necessary to administer and operate
29 the district and any property under its jurisdiction.

30 5. Adopt rules that allow weighted voting by board members and
31 establish conditions for terminating the district.

32 6. Employ an executive director and administrative and clerical
33 employees, or contract for other management personnel, and prescribe the
34 terms and conditions of their employment as necessary to carry out the
35 purposes of the district.

36 7. Acquire by any lawful means, ~~including eminent domain consistent~~
37 ~~with section 48-4206,~~ and operate, maintain, encumber and dispose of real and
38 personal property and interests in property. A DISTRICT ESTABLISHED UNDER
39 SECTION 48-4202, SUBSECTION A MAY ACQUIRE REAL PROPERTY BY EMINENT DOMAIN. A
40 DISTRICT ESTABLISHED UNDER SECTION 48-4202, SUBSECTION B SHALL NOT ACQUIRE
41 REAL PROPERTY BY EMINENT DOMAIN.

42 8. Administer trusts declared or established for the district, receive
43 and hold in trust or otherwise property located in or out of this state and,
44 if not otherwise provided, dispose of the property for the benefit of the
45 district.

1 9. Retain legal counsel and other consultants as necessary to carry
2 out the purposes of the district.

3 B. THE BOARD OF DIRECTORS, ON BEHALF OF A DISTRICT ESTABLISHED
4 PURSUANT TO SECTION 48-4202, SUBSECTION B, MAY:

5 ~~10-~~ 1. Use revenues paid to the district pursuant to section 42-5031
6 and other revenues the district may receive from other sources, for the
7 purposes set forth in section 48-4204, subsection B.

8 ~~11-~~ 2. Enter into agreements with developers, contractors, tenants and
9 other users of all or part of a multipurpose facility as determined
10 appropriate.

11 ~~12-~~ 3. Pledge all or part of the revenues described in section
12 42-5031, subsection B, to secure the district's bonds or other financial
13 obligations issued or incurred under this chapter for the construction of all
14 or part of a multipurpose facility.

15 ~~B-~~ C. The board of directors shall:

16 1. Appoint from among its members a chairman, a secretary and such
17 other officers as may be necessary to conduct its business. The board of
18 directors may appoint the chief financial officer of the county as the
19 district treasurer of a countywide district established under section
20 48-4202, subsection A. If the board does not appoint the chief financial
21 officer, the county treasurer is designated ex officio as the treasurer. The
22 board of directors of a district that is established pursuant to section
23 48-4202, subsection B shall designate ex officio an officer of one of the
24 municipalities as treasurer of the district.

25 2. Keep and maintain a complete and accurate record of all its
26 proceedings. All proceedings and records of the board shall be open to the
27 public as required by title 38, chapter 3, article 3.1 and title 39,
28 chapter 1.

29 Sec. 5. Section 48-4204, Arizona Revised Statutes, is amended to read:

30 48-4204. Constructing and operating a stadium and other
31 structures; regulating alcoholic beverages

32 A. From the taxes and surcharges levied pursuant to article 2 of this
33 chapter for use with respect to major league baseball spring training, the
34 district may acquire land and construct, finance, furnish, maintain, improve,
35 operate, market and promote the use of existing or proposed major league
36 baseball spring training facilities or stadiums and other structures,
37 utilities, roads, parking areas or buildings necessary for full use of the
38 training facilities or stadiums for sports and other purposes and do all
39 things necessary or convenient to accomplish those purposes. The board shall
40 require that any project undertaken by the district include financial
41 participation from the county or municipality in which the project is
42 located, from a private party or from any combination of these entities which
43 equals or exceeds one-half of the amount to be expended or distributed by the
44 district. Capital improvement funds expended at any time after June 1, 1991
45 by a county, municipality or private party for a purpose authorized by this

1 section may be deemed financial participation with respect to any project the
2 district may undertake.

3 B. From the taxes and charges levied or identified pursuant to section
4 48-4237 for use with respect to multipurpose facilities and from other monies
5 lawfully available to the district, the district may acquire land, ~~including~~
6 ~~by eminent domain consistent with the requirements of section 48-4206,~~ and
7 construct, finance, furnish, maintain, improve, operate, market and promote
8 the use of multipurpose facilities and other structures, utilities, roads,
9 parking areas or buildings necessary for full use of the multipurpose
10 facilities and do all things necessary or convenient to accomplish those
11 purposes. Public funds identified in section 48-4237, including funds
12 distributed pursuant to section 42-5031, may only be used for the components
13 for a multipurpose facility which are owned by the district or which are
14 publicly owned.

15 C. Title 34 applies to the district, except that regardless of the
16 funding source for design and construction of facilities and structures the
17 district may establish alternative systems and procedures, including the use
18 of the design-build method of construction or the use of qualifications-based
19 selection of contractors with experience in stadium design or construction,
20 to expedite the design and construction of any of its facilities or
21 structures or any facilities or structures leased to it or used by it
22 pursuant to an intergovernmental agreement. For **THE** purposes of this
23 subsection:

24 1. "Design-build" means a process of entering into and managing a
25 contract between the district and another party in which the other party
26 agrees to both design and build a structure, **A** facility or other items
27 specified in the contract.

28 2. "Qualifications-based selection" means a process of entering into
29 and managing a contract between the district and another party in which the
30 other party is selected by the district on the basis of the party's
31 qualifications and experience in designing or constructing facilities,
32 structures or other items similar to those the district is authorized to
33 construct or lease. The other party may be selected by direct selection or
34 by public competition.

35 D. For purposes of financing, designing, constructing or operating
36 facilities or structures, the district is not the agent of any municipality
37 participating in the funding of such facilities or structures.

38 E. Subject to the requirements of title 4, the board of directors may
39 permit and regulate the sale, use and consumption of alcoholic beverages at
40 events held on property acquired, leased or subleased under this article.

41 Sec. 6. Repeal

42 Section 48-4206, Arizona Revised Statutes, is repealed.

1 Sec. 7. Section 48-4234, Arizona Revised Statutes, is amended to read:
2 48-4234. Car rental surcharge for major league spring training:
3 rate; administration; credit; definition

4 A. If the board of directors OF A DISTRICT ESTABLISHED PURSUANT TO
5 SECTION 48-4202, SUBSECTION A determines that it is necessary in order to
6 retain, attract or relocate a major league baseball spring training
7 operation, the board may levy and, if levied, the department of revenue shall
8 collect a car rental surcharge pursuant to subsection B of this section in
9 addition to or in lieu of other revenues collected pursuant to this article
10 to be used and expended for the purposes set forth in section 48-4204,
11 subsection A. The surcharge is effective and shall be collected beginning
12 January 1 or July 1, whichever date first occurs at least three months after
13 the board approves the surcharge.

14 B. The board shall set the car rental surcharge as follows:

15 1. Except as provided in paragraph 2, at a rate not to exceed two
16 dollars fifty cents on each lease or rental of a motor vehicle licensed for
17 hire for less than one year and designed to carry fewer than fifteen
18 passengers regardless of whether such vehicle is licensed in this state.

19 2. In a county with a population of more than five hundred thousand
20 but less than two million persons, according to the most recent United States
21 decennial census, the board shall set the surcharge at a rate not to exceed
22 three dollars fifty cents on each lease or rental of a motor vehicle licensed
23 for hire for less than one year and designed to carry fewer than fifteen
24 passengers regardless of whether the vehicle is licensed in this state.

25 C. The surcharge is not taxable under section 42-5071.

26 D. The surcharge does not apply to the lease or rental of a motor
27 vehicle to an automobile dealership, a repair facility, an insurance company
28 or any other person that provides that vehicle at no charge to a person whose
29 own motor vehicle is being repaired, adjusted or serviced.

30 E. The surcharge applies throughout the district, but if a business
31 demonstrates that it is subject to a surcharge imposed by the voters under
32 section 5-839, the business is entitled to a credit against the surcharge
33 imposed pursuant to this section equal to the amount of the surcharge paid
34 pursuant to section 5-839, except that the credit shall not exceed the amount
35 of the surcharge imposed pursuant to this section.

36 F. Unless the context otherwise requires, section 42-6102 governs the
37 administration of a surcharge imposed under this section which shall be
38 reported on a form prescribed by the department of revenue.

39 G. Each month the state treasurer shall remit to the district
40 treasurer the net revenues collected under this section during the preceding
41 month. The district treasurer shall deposit the monies in the county stadium
42 district fund.

43 H. The board of directors may pledge all or part of the surcharge
44 levied under this section to secure district bonds or financial obligations
45 under this chapter. The surcharge shall not be terminated until all bonds,

1 obligations and associated payments that are secured by the surcharge are
2 fully met and discharged.

3 I. For the purposes of this section, "motor vehicle" means a
4 self-propelled vehicle that is operated on the streets and highways of this
5 state, that is primarily intended to carry passengers and that is licensed
6 for hire in the district without a driver.

7 Sec. 8. Section 48-4236, Arizona Revised Statutes, is amended to read:
8 48-4236. Transaction privilege tax; spring training; rate;
9 administration

10 A. If the board of directors OF A DISTRICT ESTABLISHED PURSUANT TO
11 SECTION 48-4202, SUBSECTION A in a county with a population of less than one
12 million five hundred thousand persons, according to the most recent United
13 States decennial census, determines that it is necessary in order to retain,
14 attract or relocate a major league baseball spring training operation, the
15 board may by resolution order that a question seeking authority for the
16 district to levy a transaction privilege tax be placed on the ballot of an
17 election pursuant to this section, in addition to or in lieu of other
18 revenues collected pursuant to this article to be used and expended for the
19 purposes set forth in section 48-4204, subsection A. If a majority of the
20 qualified electors voting at the election approves the county stadium
21 district transaction privilege tax, the board may by resolution levy and, if
22 levied, the department of revenue shall collect a transaction privilege tax
23 pursuant to this section to be used and expended for the purposes set forth
24 in section 48-4204, subsection A. The board of directors may pledge all or
25 part of the tax levied under this section to secure the district's bonds or
26 other financial obligations issued or incurred under this chapter.

27 B. If approved at an election pursuant to this section, the district
28 board of directors may levy a transaction privilege tax, for up to five
29 years, at a rate of not more than two per cent of the tax rate prescribed by
30 section 42-5010, subsection A applying on January 1, 1990 to each person
31 engaging or continuing in the district in a business taxed under title 42,
32 chapter 5, article 1 or in the case of persons subject to the tax imposed
33 under section 42-5352, subsection A, at a rate of not more than .061 cents
34 per gallon of jet fuel sold. The tax is effective and shall be collected
35 beginning January 1 or July 1, whichever date first occurs at least three
36 months after the board levies the tax.

37 C. Unless the context otherwise requires, section 42-6102 governs the
38 administration of a tax imposed under this section.

39 D. Each month the state treasurer shall remit to the district
40 treasurer the net revenues collected under this section during the preceding
41 month. The district treasurer shall deposit the monies in the county stadium
42 district fund.

43 E. If the board of directors proposes such a tax levy, the board, by
44 resolution, shall either order and call a district-wide special election or
45 place the issue on the ballot of a regular general election held in the

1 district. The board shall specify on the ballot the purpose of the tax, the
2 rate of tax and the number of years for which the tax will be authorized. The
3 rate of tax shall not exceed the limits prescribed by this section. To be
4 valid the tax authorization must be approved by a majority of the qualified
5 electors voting at the election.

6 F. In addition to other requirements prescribed by law, the board
7 shall prepare, print and distribute publicity pamphlets concerning the tax
8 issue proposed. The board shall distribute one copy of the publicity
9 pamphlet at least ten but not more than thirty days before the election to
10 each household in the district containing a registered voter. The publicity
11 pamphlet shall contain all of the following:

- 12 1. The date of the election.
- 13 2. Polling places and the times the polling places will be open.
- 14 3. A true copy of the title and text of the resolution proposing the
15 tax.
- 16 4. A summary of the purposes for which the tax is proposed to be
17 levied.
- 18 5. The estimated revenue needs for the described purpose.
- 19 6. An estimate of the annual amount of revenues to be raised from the
20 proposed tax.
- 21 7. Arguments for and against the proposed tax levy.

22 Sec. 9. Section 48-4237, Arizona Revised Statutes, is amended to read:

23 48-4237. Transaction privilege tax; multipurpose facilities;
24 rate; administration

25 A. The board of directors ~~OF A DISTRICT ESTABLISHED PURSUANT TO~~
26 ~~SECTION 48-4202, SUBSECTION B~~ by resolution may seek authority for the
27 district to levy a transaction privilege tax for multipurpose facilities or
28 other taxes or charges pursuant to subsection ~~F~~ E of this section, in
29 addition to or in lieu of other revenues collected pursuant to this article,
30 to be used and spent for the purposes described in section 48-4204,
31 subsection B for the multipurpose facilities.

32 ~~B. A countywide district shall present the question to the county~~
33 ~~board of supervisors. If the board of supervisors authorizes an election,~~
34 ~~and if a majority of the qualified electors voting at the election approves~~
35 ~~the multipurpose facilities district transaction privilege tax, the board by~~
36 ~~resolution may levy and, if levied, the department of revenue shall collect a~~
37 ~~transaction privilege tax pursuant to this section to be used and spent for~~
38 ~~the purposes described in section 48-4204, subsection B for the multipurpose~~
39 ~~facilities.~~

40 ~~C. B.~~ The board of directors ~~of a district that is established~~
41 ~~pursuant to section 48-4202, subsection B and that is formed by two or more~~
42 ~~municipalities~~ shall present the question to the governing bodies of the
43 participating municipalities. ~~A district that is established pursuant to~~
44 ~~section 48-4202, subsection B~~ ~~THE DISTRICT~~ is exempt from section 16-226.
45 The governing body of each municipality by resolution may approve the

district's request to place a question seeking authority for the district to levy a multipurpose facilities district transaction privilege tax solely within the district, or to impose other taxes or charges pursuant to subsection ~~F~~ E of this section on the ballot of an election pursuant to this section held on the same date or on the same ballot as the regularly scheduled election of one or more of the participating municipalities or the state or on any of the four dates prescribed by section 16-204. If the governing body of each municipality approves the district's request for an election, and if a majority of the qualified electors from each municipality voting at the election approves the multipurpose facilities district transaction privilege tax or other taxes or charges pursuant to subsection ~~F~~ E of this section, the board by resolution may levy and, if levied, the department of revenue shall collect a transaction privilege tax solely within the district pursuant to this section or other taxes or charges pursuant to subsection ~~F~~ E of this section to be used and spent for the purposes described in section 48-4204, subsection B for the multipurpose facilities. If a question fails to receive a majority approval among the voters in one municipality, but receives a majority approval among the voters in at least two other municipalities, the governing bodies of the approving municipalities, by majority vote of each governing body, may elect to form a new district and authorize the district to levy the tax solely within the boundaries of the new district subject to the conditions authorized by the voters in the election.

~~D~~ C. The board shall state on the ballot the purpose of the tax, the maximum rate of the tax and the maximum number of years for which the tax will be authorized. The tax shall terminate upon the expiration of the years authorized or the completion of the purpose specified in the ballot, whichever is earlier. The rate of tax shall not exceed the limits prescribed by this section. The ballot question may propose to authorize the district to levy and collect taxes and charges pursuant to subsection ~~F~~ E of this section.

~~E~~ D. The board shall set the rate of the tax at not more than five per cent of the transaction privilege tax rate prescribed by section 42-5010, subsection A applying on January 1, 1990 to each person engaging or continuing in the district in a business taxed under title 42, chapter 5, article 1, or in the case of persons subject to the tax imposed under section 42-5352, subsection A, at a rate of not more than .1525 cents per gallon of jet fuel sold.

~~F~~ E. If authorized by an election held pursuant to this section, the board may:

1. Pledge all or part of the revenues from a tax under this section to secure the district's bonds or other financial obligations issued or incurred under this chapter for the multipurpose facilities.

2. Pledge all or part of the incremental increase in the municipal transaction privilege taxes generated in all or a designated geographic area

1 of the district during a period of time before, during and after any
2 specified national championship sporting event or international games hosted
3 in the multipurpose facilities to secure the district's bonds or other
4 financial obligations issued or incurred under this chapter for the
5 construction of the multipurpose facilities.

6 3. Impose a surcharge pursuant to the procedures and limits of section
7 48-4234 in all or a designated geographic area of the district during a
8 period of time before, during and after any specified national championship
9 sporting event or international games hosted in the multipurpose facilities
10 except that a car rental surcharge imposed pursuant to this paragraph shall
11 not apply to the lease or rental of a motor vehicle as a replacement vehicle
12 owned by the lessee for personal use. For ~~THE~~ purposes of this paragraph,
13 "replacement vehicle" means a vehicle loaned by a motor vehicle repair
14 facility or dealer, or that an individual rents temporarily, to use while a
15 vehicle owned by the individual is not in use because of breakdown, repair,
16 service, damage, or loss as defined in the individual's applicable private
17 passenger automobile insurance policy.

18 4. Levy and, if levied, the department of revenue shall collect a tax
19 at a rate of not to exceed one per cent of the gross proceeds of sales or
20 gross income from the business of every person engaging or continuing in the
21 district in a business taxed under sections 42-5070 and 42-5074 during a
22 period of time before, during and after any specified national championship
23 sporting event or international games hosted in the multipurpose facilities
24 to secure the district's bonds or other financial obligations issued or
25 incurred under this chapter for the construction of the multipurpose
26 facilities.

27 5. Use amounts paid to the district pursuant to section 42-5031 and
28 received from the multipurpose facility site the boundaries or boundary
29 amendment of which are described in the publicity pamphlet as allowed by law,
30 including securing the district's bonds or other financial obligations issued
31 or incurred under this chapter for the construction of the multipurpose
32 facilities which are owned by the district or which are publicly owned.

33 ~~G.~~ F. Unless the context otherwise requires, section 42-6102 governs
34 the administration of any tax imposed under this section.

35 ~~H.~~ G. Each month the state treasurer shall remit to the district
36 treasurer the net revenues collected under this section during the second
37 preceding month. The district treasurer shall deposit the monies in the
38 stadium district fund. Revenues from a tax under this section shall not be
39 commingled with revenues collected pursuant to this article for any other
40 purpose but shall be separately accounted for and used solely with respect to
41 uses authorized in section 48-4204, subsection B.

42 ~~I.~~ H. In addition to other requirements prescribed by law, the board
43 shall prepare, print and distribute publicity pamphlets concerning the
44 proposed ~~tax~~ issue to be submitted to the voters. The board shall distribute
45 one copy of the publicity pamphlet at least ten but not more than thirty days

1 before the election to each household containing a registered voter in the
2 district. The publicity pamphlet shall contain all of the following:
3 1. The date of the election.
4 2. The location of the polling places and the times the polling places
5 will be open.
6 3. A true copy of the title and text of the resolution proposing the
7 tax.
8 4. A summary of the purposes for which the tax is proposed to be
9 levied and a description of the multipurpose facilities.
10 5. The estimated cost of the multipurpose facility to be financed.
11 6. An estimate of the annual amount of revenues to be raised from the
12 proposed tax.
13 7. The geographic area, time period and amount of any tax, tax
14 distribution, or surcharge proposed under subsection ~~F~~ E of this section.